



# 2024 | BUDGET

**Mobile County Commission**  
**Merceria Ludgood, District 1**  
**Connie Hudson, District 2**  
**Randall Dueitt, President, District 3**  
Approved September 25, 2023

# MOBILE COUNTY COMMISSION

COUNTY COMMISSIONERS  
RANDALL DUEITT, President  
MERCERIA LUDGOOD, Commissioner  
CONNIE HUDSON, Commissioner  
TELEPHONE (251) 574-5077



ADMINISTRATION  
GLENN L. HODGE  
COUNTY ADMINISTRATOR  
EDDIE KERR  
DEPUTY ADMINISTRATOR  
TELEPHONE (251) 574-5073  
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**To:** Commissioner Randall Dueitt, President  
Commissioner Merceria Ludgood  
Commissioner Connie Hudson

**From:** Dana Foster-Allen, Director of Finance

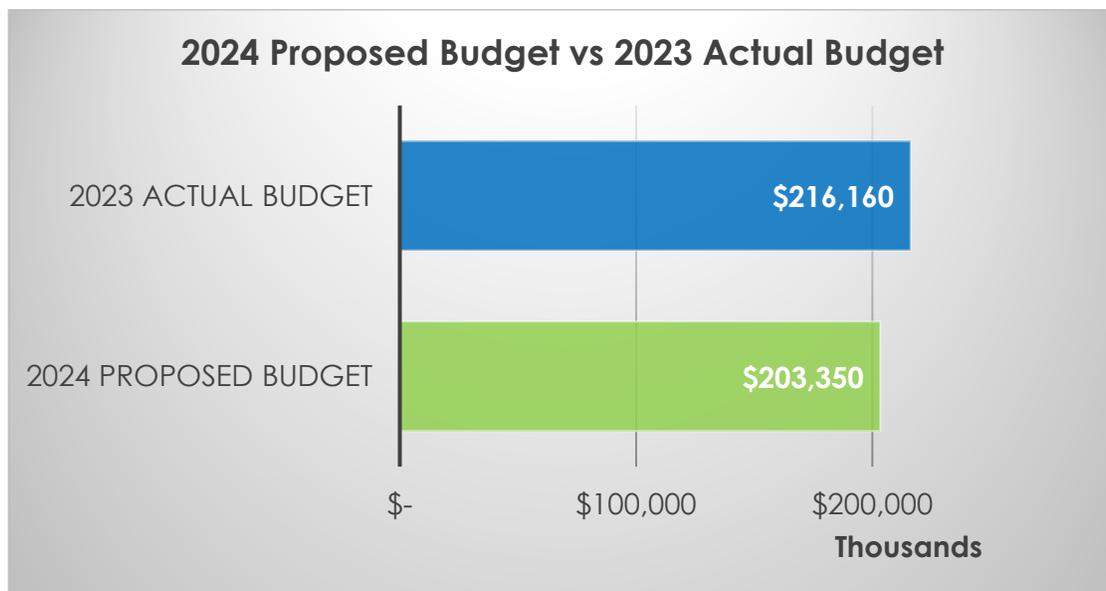
**Date:** September 24, 2023

**Re: 2024 Proposed Budget**

## Overview

General Fund departments provide essential services that address the growing needs of Mobile County's residents as well as providing vital support functions. These functions are funded primarily by the collection of taxes and are reflected in the 2024 budget proposal.

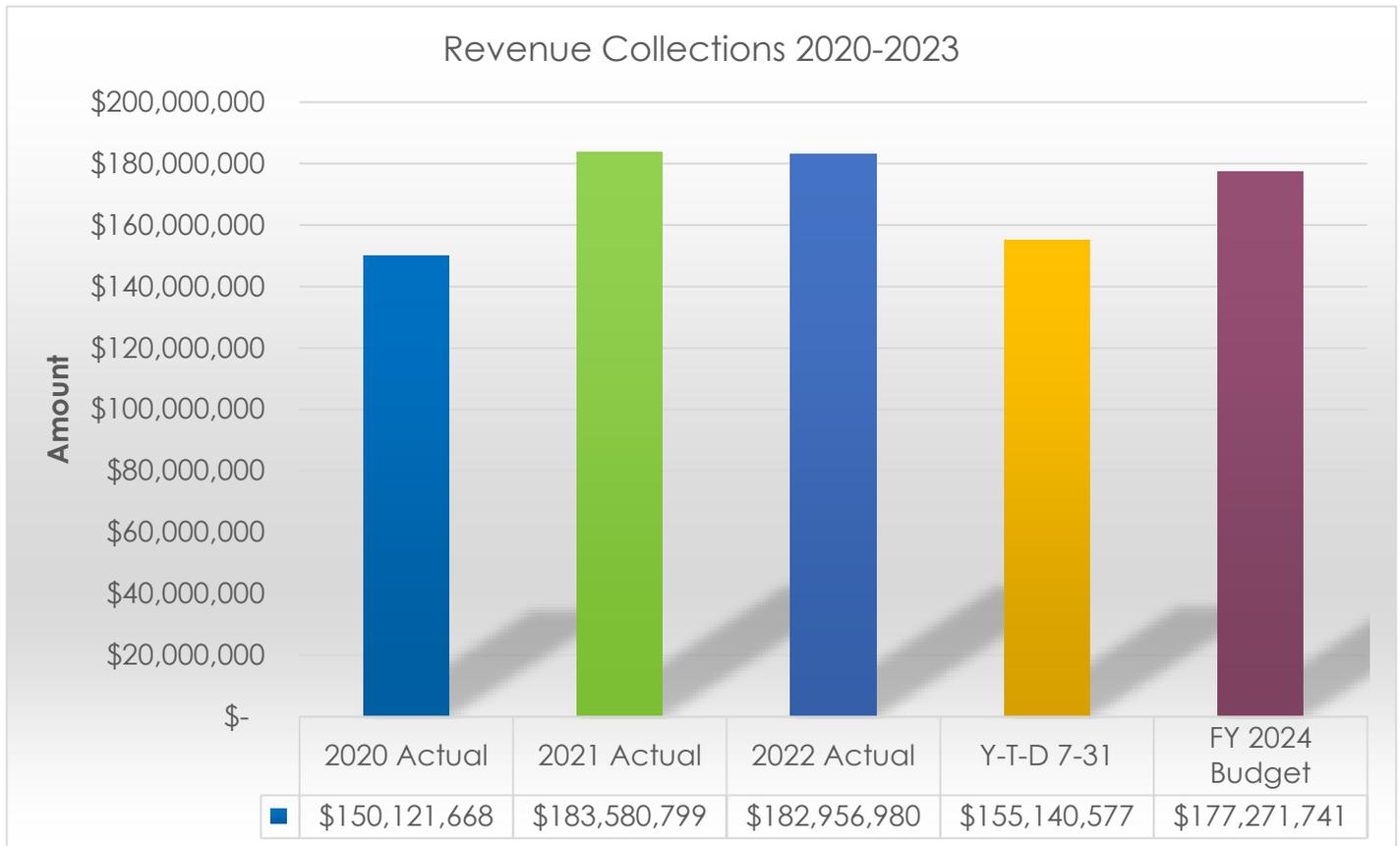
The proposed Fiscal Year 2024 General Fund Budget is \$203,350,036. This is a decrease of 6% over the current (2023) fiscal year.





## Revenue

The table below displays revenue collections from 2020 – 2023.



The amount of revenue collected increased 21% from 2020 to 2022. Year-to-date collections total \$155,140,577. The county is poised to exceed the amount of revenue collected during fiscal year 2023.

As a result of a three-year trend with increasing revenue, the fiscal year 2024 budgeted revenue (excluding carryforward and transfers in) increased 11%. The primary driver of the 2024 budget is an increase in three revenue streams - sales taxes, property taxes and simplified sellers use taxes.



The table below displays the current budget, year-to-date collections, projections through September 2023 and the proposed fiscal year 2024 budget.

Revenue Source	FY 2023 Budget	YTD	Projected 9/30/23	FY 2024 Budget
Sales Taxes	\$ 70,000,000	\$ 70,337,006	\$ 78,337,006	\$ 77,000,000
Property Taxes	29,500,000	30,193,379	30,200,000	32,000,000
SSUT	7,500,000	9,149,491	12,000,000	11,382,810
<b>Total</b>	<b>\$ 107,000,000</b>	<b>\$ 109,679,876</b>	<b>\$ 120,537,006</b>	<b>\$ 120,382,810</b>

These revenue streams have steadily increased from fiscal year 2020 to fiscal year 2023. Collections through July 2023 exceeded the amounts budgeted for fiscal year 2023. Mobile County Commission is poised to collect approximately \$13,000,000 more in sales, property and simplified sellers use taxes originally budgeted. The fiscal year 2024 budget aligns with collections projected through fiscal year 2023.

The table below displays the current budget, the proposed budget and the percentage increase/decrease from the current budget to the proposed budget.

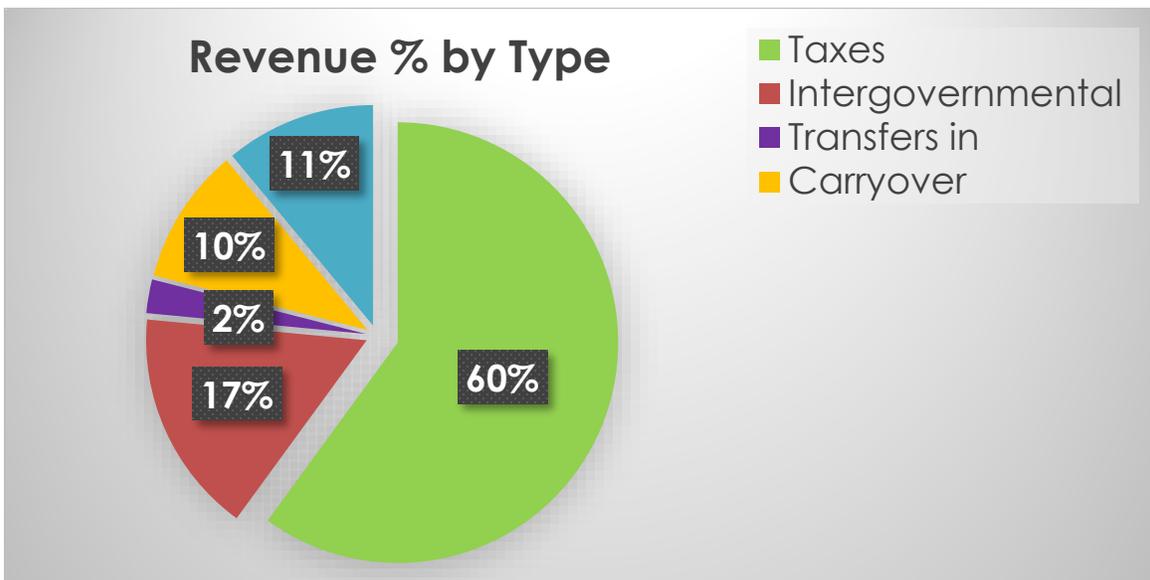
Revenue	2023 Budget	2024 Proposed	Increase (Decr) %
Taxes	\$ 110,293,600	\$ 121,598,427	10%
Charges for Services	18,225,950	19,096,200	5%
Licenses and Permits	1,816,000	1,801,000	-1%
Intergovernmental	28,032,122	33,355,414	19%
Miscellaneous	1,068,200	1,420,700	33%
Total revenue	159,435,872	177,271,741	11%
Operating transfers in	11,620,000	5,817,560	-50%
Carry Over	45,099,426	20,260,735	-55%
<b>Total revenue, transfers and carryforward</b>	<b>\$ 216,155,298</b>	<b>\$ 203,350,036</b>	<b>-6%</b>



As shown, taxes increased 10% due to an increase in sales and property taxes. Charges for services increased slightly due to year-to-date collections. Intergovernmental revenue, which includes simplified sellers use taxes, increased 19% based on year-to-date collections and the three-year trend. Miscellaneous revenues increased due to the reclassification of investment losses to the expenditure side of the budget.

Transfers are comprised of an operating transfer from the gasoline tax fund and the reimbursement of ERP software from American Rescue Plan Act.

The chart shown below displays the composition of Fiscal Year 2024 revenue by major revenue category. As shown, 60% percent of the County's projected revenue is comprised of taxes. Carryover (accumulated surplus) and transfers comprise 10% and 2% respectively. Intergovernmental revenues total 16% of estimates. Charges for services, miscellaneous revenue, and licenses and permits comprise 11%.





## General Fund Expenditures

The table below summarizes Fiscal Year 2024 budgeted expenditures by functional area:

<b>Expenditures</b>	<b>2023 Budget</b>	<b>2024 Proposed</b>	<b>Increase (Decr) %</b>
General Government	\$71,642,196	\$74,634,921	4%
Public Safety	87,766,823	95,750,241	9%
Environmental Compliance	4,960,528	6,342,054	28%
Health	908,318	900,876	-1%
Social Services	1,034,224	1,048,194	1%
Culture and Recreation	3,753,747	5,304,579	41%
Education	2,777,438	3,844,599	38%
Debt Service	10,953,241	11,157,570	2%
Total expenditures	183,796,515	198,983,034	8%
Operating transfers out	21,410,542	4,367,002	-80%
<b>Total expenditures and operating transfers out</b>	<b>\$ 216,160,298</b>	<b>\$ 203,350,036</b>	<b>-6%</b>

Each County expenditure is assigned to one of eight functional areas. Each area plays an important role in the management of County operations.

General government activities can be categorized as activities or services that assist those internal and external to the County. Examples of general government services include:

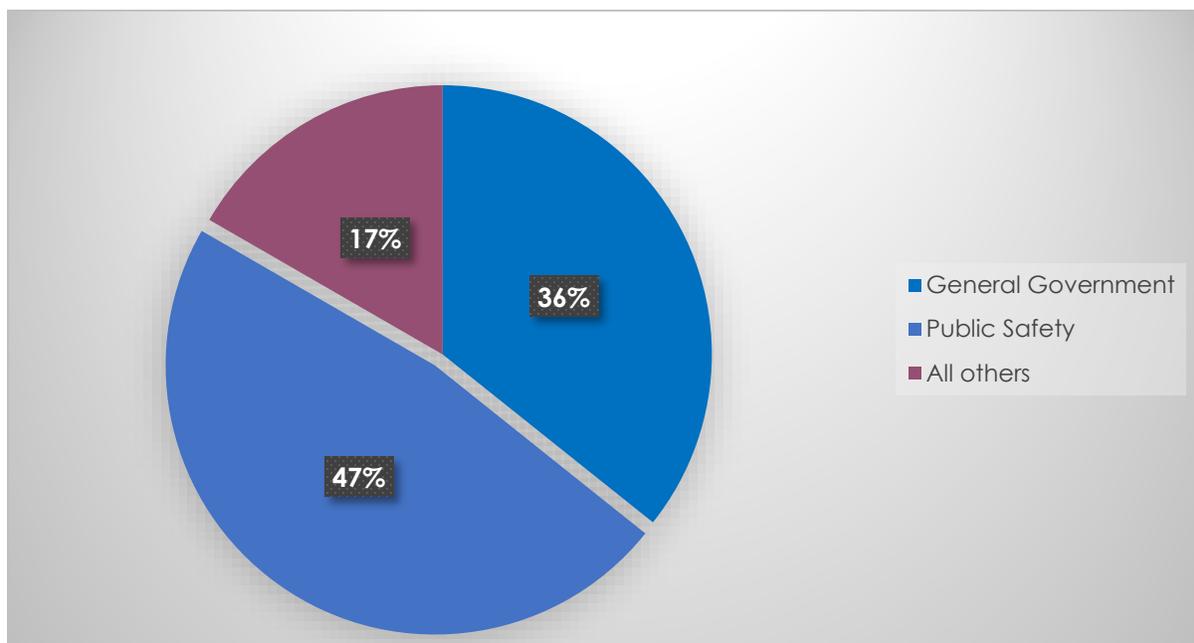
- License and Revenue Commission
- Probate Court
- Building maintenance, Custodial and Facilities Management
- Information Technology, Human Resources, Finance and Legal
- Inspection Services



Public safety activities include those activities that provide for law enforcement, security, inmate, and criminal court activities. Examples of public safety activities include:

- Mobile County Sheriff's Office
- Court Police
- Metro Jail
- Strickland Youth Center
- Courts and the DA's Office (subsidies)

Summary Chart: Functional Allocation by Percentage:





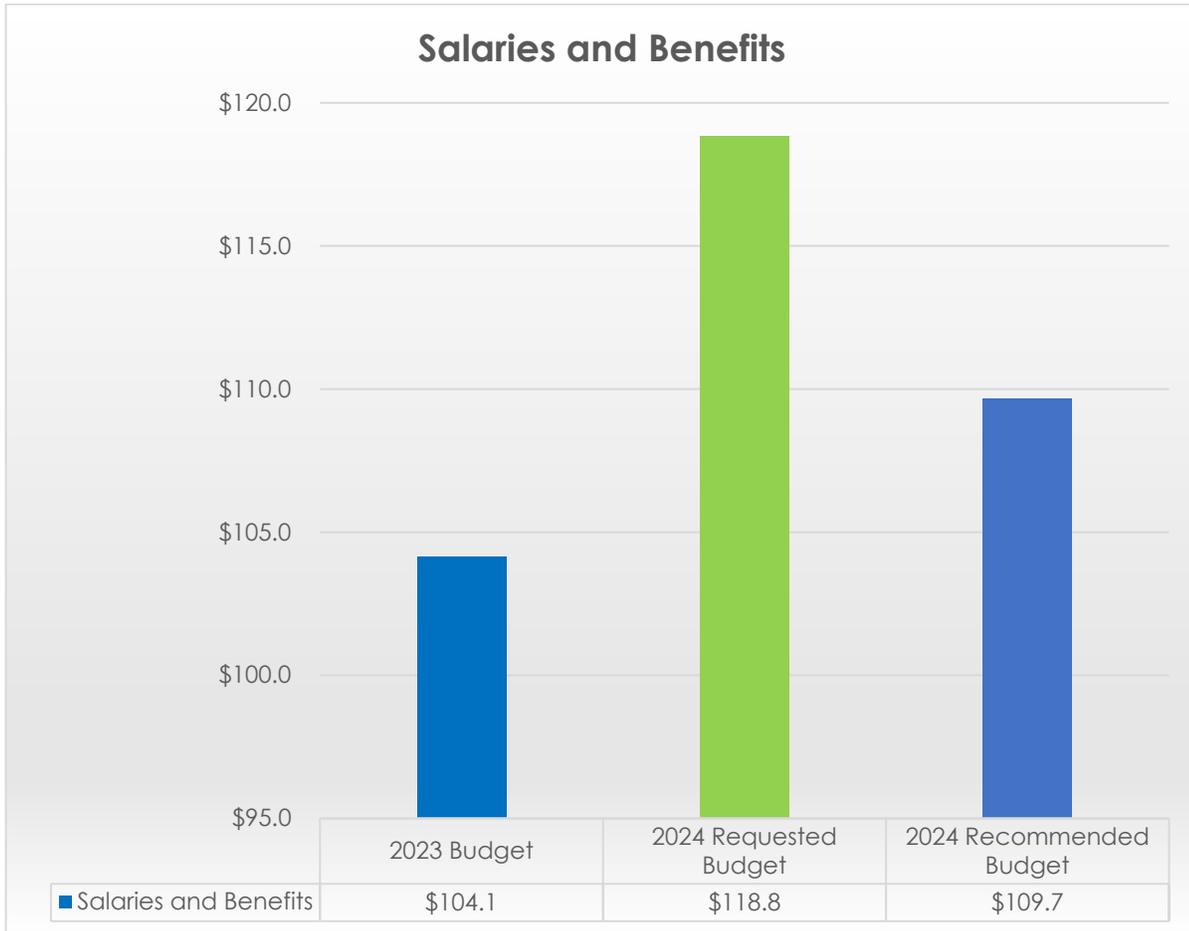
The chart on the previous page displays the percentage of the proposed budget allocated to major functional areas. As shown, 47% percent of Mobile County Commission’s proposed 2024 budget is allocated to public safety activities, while 36% is allocated to general government activities.

The table below displays the amounts budgeted by major expenditure type:

<b>Expenditure</b>	<b>2024</b>	<b>Budget %</b>
Salaries and Benefits	\$ 109,667,116.00	54%
Appropriations	19,416,471.00	10%
Inmate expenditures	14,244,479.00	7%
Debt Service	11,157,570.00	5%
Professional and Other Services	8,343,034.00	4%
Insurance	7,510,130.00	4%
Utilities	6,420,564.00	3%
Operating Transfers Out	4,367,002.00	2%
Information Technology	4,355,626.00	2%
Capital Assets	4,219,000.00	2%
All other expenditures	13,649,044.00	7%
	<b>\$ 203,350,036.00</b>	<b>100%</b>

As shown above, salaries and benefits comprise 54% of the proposed 2024 budget. The table below details the salary and benefit amounts requested, recommended, and budgeted for fiscal year 2024.

The chart on the following page displays salaries and benefits currently budgeted for fiscal year 2023 along with the amounts requested by departments and the amounts recommended for 2024.



As shown above, the departmental request for salaries and benefits total \$118.8 million. The amount recommended is \$109.7 million. The current budget is \$104.1 million. The amount requested is \$8 million higher than the amount budgeted for fiscal year 2023.



## 2024 Budget Highlights

The proposed 2024 budget includes the following:

- 5% cost of living adjustment (COLA)
- Absorption of the 2024 5% health insurance increase
- Increased staffing for parks and recreation, public safety, and general government activities
- Capital equipment purchases

## Conclusion

The proposed budget for Fiscal Year 2024 is a representation of Mobile County Commission's commitment to providing competitive wages and affordable benefits. For the fourth year in a row, Mobile County Commission has addressed the need to replace aging equipment.

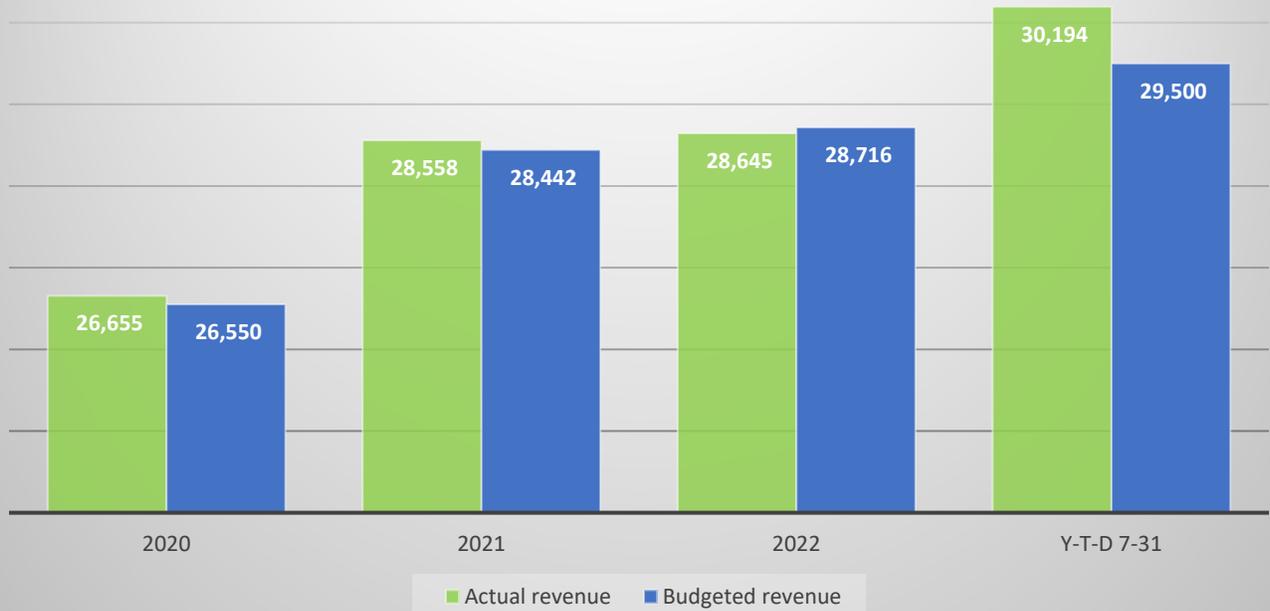
The County has experienced significant growth in tax collections. Economic conditions statewide have resulted in increased revenue. This trend will continue to be monitored. In the event tax collections decline, the County will implement cost-saving measures to ensure that its financial position remains stable.



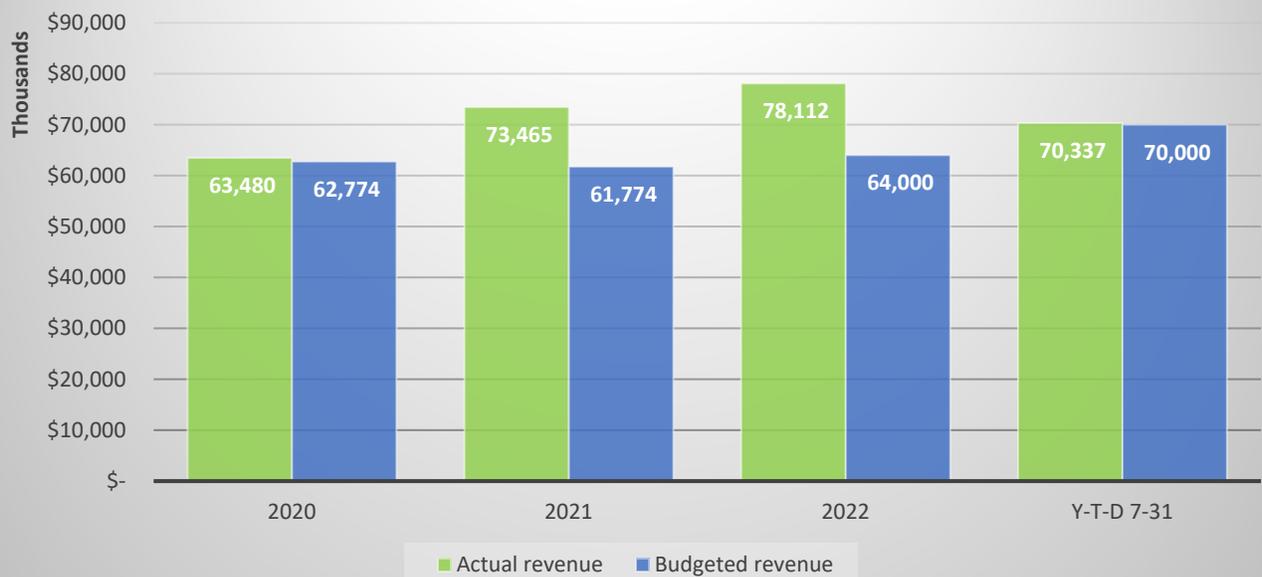
## Appendix



### Property Tax Collections vs. Budget by Fiscal Year

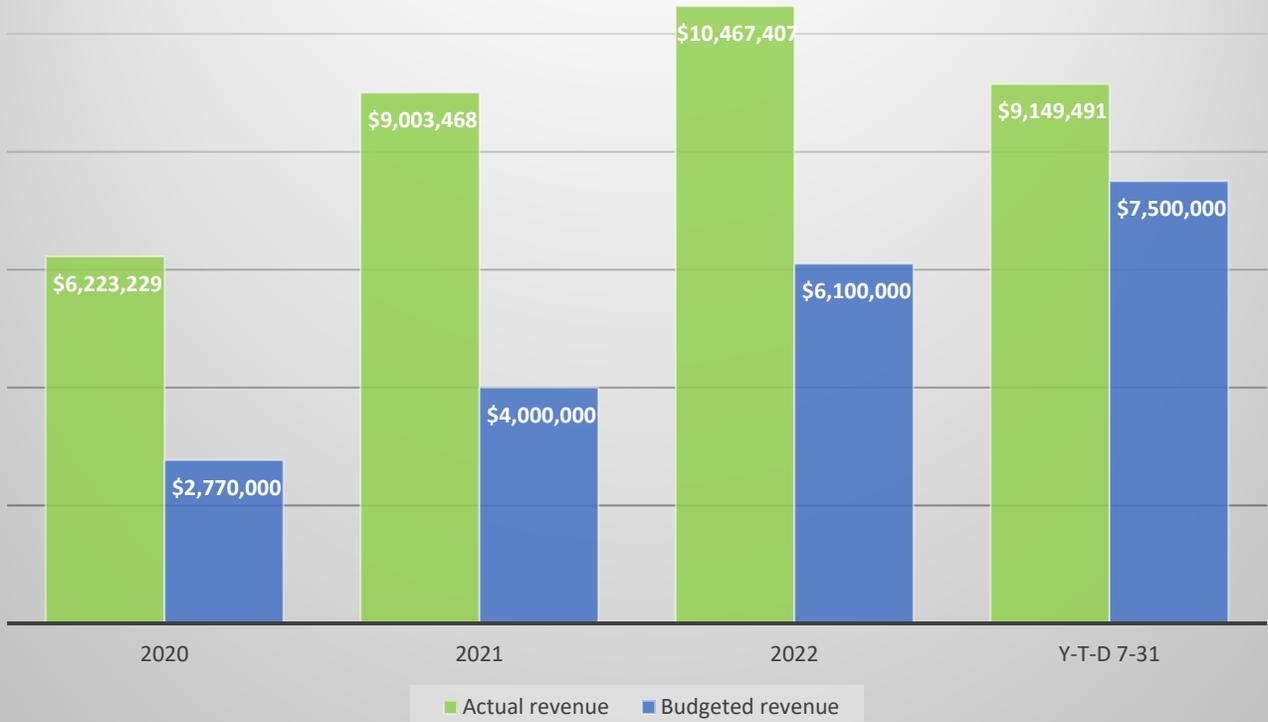


### Sales Tax Collections vs. Budget by Fiscal Year





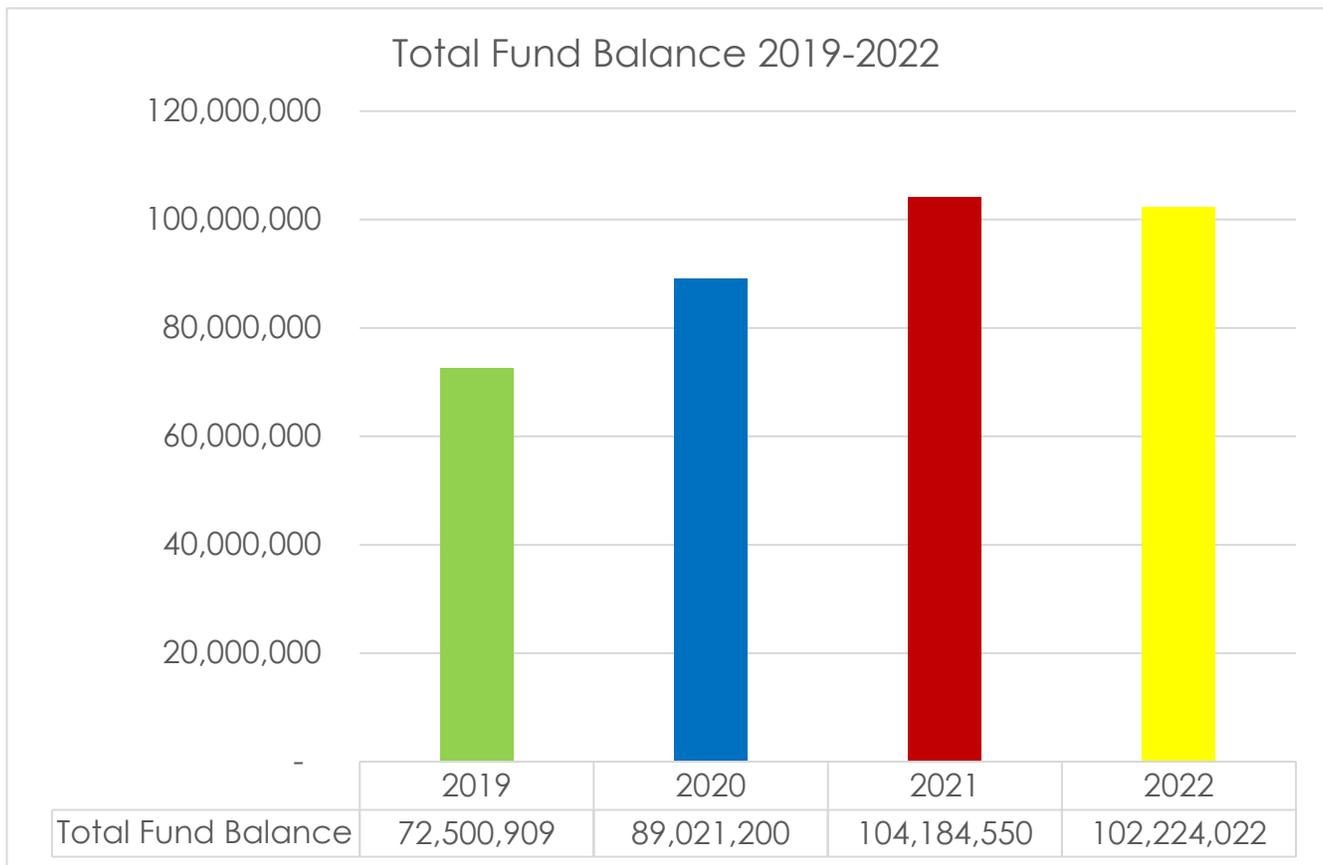
### Simplified Sellers Use Tax vs. Budget by Fiscal Year





## Fund Balance

The accumulation of a governmental entity's surpluses and deficits is its fund balance. Mobile County has increased its fund balance by 43% from 2019 – 2022. The table below displays the Commission's fund balance by year.





# 2024 | REVENUES



## REVENUES

<b>General Fund</b>	<b>203,350,036</b>
<b>Carryforward</b>	<b>20,260,735</b>
<b>Charges for Services</b>	<b>19,096,200</b>
Alt Senten Act 98-298 Circuit	65,000
Alt Senten Act 98-298 District	150,000
Animal Shelter Fees	50,000
Business Privilege Tax	550,000
Chickasabogue Park Fees	50,000
Circuit Court Fees	170,000
Commissions on Pay Telephones	175,000
Community Corrections Fees	200,000
District Court Fees	185,000
Domestic Relations Court Fees	20,000
Escatawpa Hollow Fees	75,000
Expungement Fees	900
IP Video Svc Franchise Fees	150,000
Junk Ordinance Fees	2,500
Juvenile Court Fees	15,000
Landfill Fees	120,000
License Commissioner Fees	3,000,000
Probate Judge Fees	1,950,000
Revenue Comm Fees School 2001	1,750,000
Revenue Comm Fees Standard	10,300,000
River Delta Marina Fees	75,000
Sheriff Bingo Permits	500
Sheriff Driving Privilege Fee	1,000
Sheriff Fees	10,500
Sheriff Sex Offender Fees	19,500
TNC Assessment Fee	2,500
West Mobile County Park Fees	15,000
<b>Intergovernmental</b>	<b>33,355,414</b>
ABC Board Licenses	20,000
Board of Voter Registrars	67,000
Cert of Formation Filing Fee	100,000
City of Mobile-Gov t Plaza	1,800,000
City of Mobile-Metro Jail	10,000,000
City of Mobile-Youth Center	3,000,000
City of Semmes	234,000



## REVENUES

Commission-Snack Drink Machine	5,000
Drivers License Act 2006-554	50,000
Elections	275,000
Federal Payments Lieu of Tax	35,606
Financial Institutions Excise	1,500,000
Forfeited Bail	25,000
I&R Circuit Court	2,105,392
Metro Jail - Federal and State	1,000,000
Metro Jail Social Sec Incentive	40,000
Oil & Gas-Offshore	20,000
Oil & Gas-Regular	450,000
Payment in Lieu of Taxes	5,000
Simplified Sellers Tax	11,382,810
Special Prog Revenue-Youth Ctr	1,066,000
State Beer Tax	133,032
State Sales Tax	19,000
State Table Wine Tax	74
<b>Licenses and Permits</b>	<b>1,801,000</b>
Building Permits	1,200,000
Business Privilege License	500,000
Junkyard License Fees	5,000
Manufactured Homes	105,000
Solid Waste Permits	10,000
Wireless Facilities Permits	1,000
<b>Miscellaneous Income</b>	<b>1,420,700</b>
Beer Tax Admin Costs	200,000
Gain/Loss of Investments	5,000
Gasoline Tax Admin Costs	10,500
Indirect Cost Recovery	135,000
Interest Revenue	20,000
Investment Income	25,000
Miscellaneous Revenue	500,000
Natural Gas Leases	2,700
Oil Leases	2,500
Rent-Agricultural Center	15,000
Rental-Theodore Oaks	65,000
Rent-Building & Land	75,000
Rent-Eight Mile Center	25,000



## REVENUES

Rent-Govt Plaza Other	20,000
Rent-Michael Square Center	15,000
Rent-Parking Garage	150,000
Sale of Fixed Assets	150,000
<b>Taxes</b>	<b>121,598,427</b>
Business Privilege Tax Corp Share	2,500,000
County Lodging Tax	3,800,000
County Table Wine Tax	31,000
Deed Filing Tax	450,000
Land Redemptions	15,000
Local Cable Tax	410,000
Mineral Filing Tax	1,000
Mortgage Filing Tax	1,250,000
Property Taxes-Lic Com Salary	140,000
Property Taxes-Lic Com Suprnum	65,000
Property Taxes-Motor Vehicle	3,750,000
Property Taxes-Real Property	31,094,608
Property Taxes-Rev Com Salary	150,000
Sales Tax	76,785,819
Sales Tax-Boats	100,000
Sales Tax-Motor Vehicles	3,750,000



## REVENUES

<b>Cigarette Tax Fund</b>	<b>4,972,747</b>
<b>Miscellaneous Income</b>	<b>36,500</b>
Cigarette Tax Admin Costs	36,000
Interest Revenue	500
<b>Taxes</b>	<b>4,936,247</b>
4 Cent County Cigarette Tax	668,650
5 Cent County Cigarette Tax	2,522,095
6 Cent County Cigarette Tax	1,745,502
<b>Gasoline Tax Fund</b>	<b>9,536,083</b>
<b>Carryover</b>	<b>1,996,833</b>
Carryover	1,996,833
<b>Intergovernmental</b>	<b>3,000,000</b>
State Gasoline Tax	3,000,000
<b>Miscellaneous Income</b>	<b>689,000</b>
Interest Revenue	1,000
Miscellaneous Revenue	35,000
Sale of Fixed Assets	650,000
Sale of Maps & Publications	3,000
<b>Road and Bridge Fund</b>	<b>22,578,584</b>
<b>Carryover</b>	<b>5,000,000</b>
Carryover	5,000,000
<b>Intergovernmental</b>	<b>285,000</b>
Business Privilege Tax Corporate	145,000
County Engineer Salary Reimb	140,000
<b>Miscellaneous Income</b>	<b>35,000</b>
Investment Income	35,000
<b>Taxes</b>	<b>17,258,584</b>
County Gasoline Tax	250,000
Land Redemption Public Buliding	10,000
Property Taxes Motor Vehicle	1,118,584
Property Taxes Public Bldg	15,880,000



## REVENUES

<b>Public Highway Administrative Fund</b>	<b>1,350,250</b>
<b>Charges for Services</b>	<b>49,500</b>
License Commissioner Fees	49,500
<b>Licenses and Permits</b>	<b>500,000</b>
Motor Vehicle Regs License Out of State	500,000
<b>Intergovernmental</b>	<b>800,000</b>
Motor Vehicle Regs Base Amount	800,000
<b>Miscellaneous Income</b>	<b>750</b>
Interest Revenue	750
<b>County Improvement Fund</b>	<b>31,853,732</b>
<b>Carryover</b>	<b>28,852,732</b>
Carryover	28,852,732
<b>Intergovernmental</b>	<b>1,500,000</b>
Oil & Gas Trust Fund (Facilities)	750,000
Oil & Gas Trust Fund (Infrastructure)	750,000
<b>Miscellaneous Income</b>	<b>1,000</b>
Interest Revenue	1,000
<b>Resurfacing Renewal and Replacement Fund</b>	<b>2,411,450</b>
<b>Intergovernmental</b>	<b>2,396,450</b>
Additional Excise Tax Fuel	30,250
MV Lice & Reg Fees	675,000
Petroleum Inspection Fee	112,000
State Gasoline Tax	1,056,000
State Gasoline Tax - 5 Cent	523,200
<b>Miscellaneous Income</b>	<b>15,000</b>
Unrealized Gain/Loss On Inv	15,000
<b>Reappraisal Fund</b>	<b>9,962,634</b>
<b>Intergovernmental</b>	<b>9,887,634</b>
Reappraisal Updates	9,887,634
<b>Miscellaneous Income</b>	<b>75,000</b>
Sale of Fixed Assets	75,000



## **REVENUES**

<b>Indigent Care Fund</b>	<b>829,350</b>
<b>Intergovernmental</b>	<b>829,000</b>
Oil & Gas Regular Indigent	829,000
<b>Miscellaneous Income</b>	<b>350</b>
Interest Revenue	350
<b>Senior Programs Fund</b>	<b>803,218</b>
<b>Intergovernmental</b>	<b>803,218</b>
Foster Grandparent Grant	373,286
RSVP Grant	61,611
Senior Companion Grant	368,321
<b>Special Highway Tax Fund</b>	<b>30,935,000</b>
<b>Intergovernmental</b>	<b>450,000</b>
Business Privilege Tax Corporate	450,000
<b>Miscellaneous Income</b>	<b>425,000</b>
Investment Income	425,000
<b>Taxes</b>	<b>30,060,000</b>
Land Redemption Debt Service	200,000
Property Taxes Debt Services	26,260,000
Property Taxes Motor Vehicle	3,600,000
<b>Grand Total</b>	<b>318,216,082</b>



2024

**EXPENDITURES**



## EXPENDITURES

<b>General Fund</b>	<b>198,983,034</b>
<b>Culture and Recreation</b>	<b>5,304,579</b>
Capital	385,000
Operations	1,334,043
Personnel	3,228,186
Utilities	357,350
<b>Debt Service</b>	<b>11,157,570</b>
Debt Service	11,157,570
<b>Education</b>	<b>2,494,599</b>
Appropriations	2,486,429
Operations	2,170
Utilities	6,000
<b>Environmental Compliance</b>	<b>6,342,054</b>
Capital	523,000
Operations	1,255,201
Personnel	4,146,895
Utilities	141,148
<b>General Government</b>	<b>74,634,921</b>
Appropriations	6,132,406
Capital	1,275,000
Operations	24,300,150
Personnel	39,530,953
Utilities	3,396,412
<b>Health</b>	<b>900,876</b>
Appropriations	900,876
<b>Public Safety</b>	<b>95,750,241</b>
Appropriations	7,305,712
Capital	2,036,000
Operations	20,542,793
Personnel	63,346,082
Utilities	2,519,654
<b>Welfare</b>	<b>1,048,194</b>
Appropriations	1,048,194



## **EXPENDITURES**

<b>Cigarette Tax Fund</b>	<b>4,972,747</b>
<b>Education</b>	<b>444,151</b>
Operations	444,151
<b>General Government</b>	<b>1,431,974</b>
Appropriations	1,016,660
Operations	163,468
Personnel	249,496
Utilities	2,350
<b>Health</b>	<b>3,096,622</b>
Operations	3,096,622
<b>Gasoline Tax Fund</b>	<b>9,536,083</b>
<b>Highways and Roads</b>	<b>9,536,083</b>
Appropriations	250,000
Capital	2,500,000
Operations	6,424,083
Utilities	362,000
<b>Road and Bridge Fund</b>	<b>17,578,584</b>
<b>Highways and Roads</b>	<b>17,578,584</b>
Personnel	17,578,584
<b>County Improvement Fund</b>	<b>31,853,732</b>
<b>General Government</b>	<b>10,026,888</b>
Capital	7,239,134
Operations	2,787,754
<b>Highways and Roads</b>	<b>21,826,844</b>
Appropriations	8,140
Capital	17,460,575
Operations	4,358,129
<b>Resurfacing Renewal and Replacement Fund</b>	<b>2,411,450</b>
<b>Highways and Roads</b>	<b>2,411,450</b>
Operations	2,411,450



## EXPENDITURES

<b>Reappraisal Fund</b>	<b>9,962,634</b>
<b>General Government</b>	<b>9,962,634</b>
Capital	815,000
Operations	2,829,328
Personnel	6,183,306
Utilities	135,000
<b>Indigent Care Fund</b>	<b>829,350</b>
<b>Health</b>	<b>829,350</b>
Operations	829,350
<b>Senior Programs Fund</b>	<b>1,195,170</b>
<b>Welfare</b>	<b>1,195,170</b>
Appropriations	392,183
Operations	789,842
Personnel	(2,450)
Utilities	7,413
<b>Special Highway Tax Fund</b>	<b>4,951,425</b>
<b>Debt Service</b>	<b>4,951,425</b>
Debt Service	4,951,425
<b>Grand Total</b>	<b>282,274,209</b>



2024

# APPROPRIATIONS



# APPROPRIATIONS

General Fund	25,511,862
<b>Education</b>	<b>2,486,429</b>
Alabama Cooperative System	95,000
Bayou La Batre Public Library	17,400
Chickasaw Public Library	54,365
Citronelle Memorial Library	21,136
Dauphin Island Sea Lab	75,000
Mobile Area Education Foundation	50,000
Mobile County Summer Internship Program	145,000
Mobile Public Library	1,789,278
Mt Vernon Public Library	54,375
Prichard Public Library	135,937
Satsuma Public Library	48,938
<b>General Government</b>	<b>2,958,286</b>
Avenue Cultural Center	52,000
Brothers Working Together	50,000
Center for Living Arts Saenger	100,000
Distinguished Young Women	100,000
Franklin House	50,000
Gulf Coast Challenge	125,000
Gulf Coast Exploreum Museum	60,000
Heritage House	121,500
Mobile Alabama Bowl	165,000
Mobile Area Tennis Association	180,000
Mobile Arts and Sports Association	235,000
Mobile Arts Council	79,786
Mobile Museum of Art	50,000
Mobile Sports Authority	515,000
S Alabama Botanical & Horticulture Society	75,000
South Mobile Tourism Authority	50,000
The Museum of Mobile	50,000
USA Stadium	250,000
Visit Mobile	650,000
<b>Health</b>	<b>900,876</b>
Aids Alabama South	38,892
Board of Health	825,984
Keep Mobile Beautiful	6,000
Sickle Cell Disease Association	30,000



# APPROPRIATIONS

<b>Public Safety</b>	<b>3,654,877</b>
Alabama Forestry Commission	10,000
Coroner's Office-State	543,200
Mobile Co Assoc Vol Fire Depts	300,000
Mobile Co EMA	645,387
Mobile Co EMS	2,125,000
Mobile Co Sheriff Flotilla	22,740
Mobile Sheriff Posse Auxiliary	8,550
<b>Welfare</b>	<b>1,048,194</b>
Boys and Girls Clubs South Alabama	250,000
Child Advocacy Center	75,000
Family Counseling-211	100,872
Goodwill Easter Seals-Recycle Center	150,000
Homeless Coalition of Gulf Coast	25,000
Independent Living Center	45,107
Mobile Area Interfaith Conf.	70,950
Mobile Co Soil Water Conservation	15,000
Mobile County Department of Human Resources	27,242
Mobile United	22,000
Penelope House	24,023
SARPC Area Agency on Aging	100,000
Senior Citizens Services	108,000
The Salvation Army	25,000
United Cerebral Palsy of Mob	10,000



2024

**OPERATING  
TRANSFERS**



## OPERATING TRANSFERS IN

<b>Transfers In</b>	<b>11,534,812</b>
<b>General Fund</b>	<b>5,000,000</b>
Transfer from Road and Bridge Fund	5,000,000
<b>Gasoline Tax Fund</b>	<b>1,350,250</b>
Transfer from Public Highway Admin Fund	1,350,250
<b>Road and Bridge Fund</b>	<b>2,500,000</b>
Transfer from General Fund	2,500,000
<b>County Improvement Fund</b>	<b>1,500,000</b>
Transfer from General Fund	1,500,000
<b>Senior Programs Fund</b>	<b>367,002</b>
Transfers from General Fund	367,002
<b>ARP Fund</b>	<b>817,560</b>
Transfer from General Fund	817,560
<b>Grand Total</b>	<b>11,534,812</b>



## OPERATING TRANSFERS OUT

<b>Transfers Out</b>	<b>10,717,252</b>
<b>General Fund</b>	<b>4,367,002</b>
Transfer to Gasoline Tax Fund	2,500,000
Transfer to County Improvement Fund	1,500,000
Transfer to Senior Programs Fund	367,002
<b>Public Highway Administration Fund</b>	<b>1,350,250</b>
Transfer to Gasoline Tax Fund	1,350,250
<b>Road and Bridge Fund</b>	<b>5,000,000</b>
Transfer to General Fund	5,000,000
<b>Grand Total</b>	<b>10,717,252</b>